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May 11, 2007

Office of New Hampshire State Attorney General 33 Capitol Street Concord, NH 03301

To Office of New Hampshire State Attorney General:

Pursuant to New Hampshire RSA 359-C:20 I (b), set forth below is the pertinent information.

Student Loan Funding Resources was recently contacted by the corporate headquarters of The Art Institute of California – San Diego regarding a potential issue with Student Loan Funding's eCounselor web site.

Based on the information reported by the school, Student Loan Funding investigated this issue and has determined that this issue may have resulted in displaying the name and social security number of three New Hampshire state residents to an unauthorized user of the eCounselor web site. Immediately upon learning of this issue, Student Loan Funding quickly took steps on this web site to prevent this from happening.

The requisite notice under New Hampshire RSA 359-C:20 I (a) was mailed to the three New Hampshire state residents on May 9, 2007.

If you have any questions, please contact me at 513/763-4355.

Sincerely,

James H. Eickhoff

President, Student Loan Funding Resources, LLC